



MOTOR CARRIER DIVISION
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RECEIPT SUMMARY INSTRUCTIONS

This summarizes the individual Schedules of Receipts. Fuel received is separated into specific categories before being totaled and entered on the tax return. You may copy this form as needed or attach a computerized spreadsheet, **as long as all the required fields are represented on the spreadsheet.**

SPECIFIC INSTRUCTIONS

In recording gallons, round to whole gallons, eliminating any fraction less than one-half gallon, and increasing any fraction from one-half or more to the next higher gallon. **Return all completed Schedules of Receipts in proper order with your Receipt Summary and make a copy for your records.**

- Lines 1 & 7** **Tax paid:** Product is received from a licensed Nevada Fuel Supplier. **Tax is paid at the time of purchase.** Pursuant to NRS 365.324(3), “A supplier shall not collect the tax on motor fuel sold to another supplier or exporter.” And pursuant to NRS 366.207(3), “A special fuel supplier shall not collect the tax on special fuel sold to another special fuel supplier, exporter, or dealer.” Occasionally, due to the nature of the fuel industry, a **new** supplier may have purchased fuel with the tax paid at the time of purchase. These receipts are recorded here and the mode of transportation is typically “J” truck. Gallons listed originate from supporting **Schedule of Receipts**, Schedule Type 1.
- Lines 2 & 8** **Tax unpaid:** Product is received from a licensed Nevada Fuel Supplier. **Tax is not paid at the time of purchase.** The mode of transportation is typically “J” truck. Gallons listed originate from supporting **Schedule of Receipts**, Schedule Type 2.
- Lines 3 & 9** **In-State refinery production:** Product is **generated at** an in-state refinery. **Tax is not paid at the time of purchase.** The mode of transportation is blank. Gallons listed originate from supporting **Schedule of Receipts**, Schedule Type 2A.
- Lines 4 & 10** **From another state directly to customer (Imported):** Product is **imported** by your company directly to your customer. Fuel changed title out-of-state and your company is the Importer. The mode of transportation is typically “J” truck. Gallons listed originate from supporting **Schedule of Receipts**, Schedule Type 3.
- Lines 5 & 11** **From another state into tax-free storage (Imported):** Product is **imported** by your company and stored. Fuel changed title out-of-state and your company is the Importer. The mode of transportation is typically “PL” pipeline or “R” rail. Gallons listed originate from supporting **Schedule of Receipts**, Schedule Type 4.
- Lines 6 & 12** **Total:** Total lines 1 - 5 & 7 – 11 for Gasoline, Gasohol, Clear Diesel/Kerosene, Dyed Diesel/Kerosene, CNG, LPG, A-55, Jet Fuel, and Aviation Fuel. Total lines 9 – 11 for the Heating Oil and Lube Oil columns.

Transfer the amounts from lines 6 and 12 for each fuel type to the Fuel Supplier Tax Return, Line 2, Receipts. Transfer the amounts from lines 6 and 12 for Heating Oil and Lube Oil to Worksheet 2.

TAXPAYER ASSISTANCE: For additional information regarding this schedule, please contact the Motor Carrier Division; 555 Wright Way; Carson City, NV 89711; telephone (775) 684-4711, ext. 2.